

IV. AMENDMENTS TO THE CLAIMS

1. (CURRENTLY AMENDED) A magnetic recording medium comprising a lower non-magnetic layer containing at least a carbon black and a lower layer binder resin on a non-magnetic support and an upper magnetic layer having a thickness of 0.30 μm or less on the lower non-magnetic layer, wherein the upper magnetic layer contains at least a ferromagnetic powder, an upper layer binder resin, and an abrasive having a Mohs hardness of 6 or higher and a smaller average particle size than the thickness of the upper magnetic layer and the lower layer binder resin has a three-dimensional crosslinking structure, wherein a centerline average roughness (Ra) of the upper magnetic surface is $1.0 \text{ nm} \leq \text{Ra} \leq 8.0 \text{ nm}$.
2. (CURRENTLY AMENDED) The magnetic recording medium according to claim 1, wherein the thickness of the upper magnetic layer is ~~0.5~~ 0.05 to 0.30 μm .
3. (CURRENTLY AMENDED) The magnetic recording medium according to claim 1, wherein the average particle size of the abrasive is ~~0.1~~ 0.01 to 0.2 μm .
4. (CANCELED).
5. (CURRENTLY AMENDED) The magnetic recording medium according to claim 1, wherein the abrasive contains two or more kinds of abrasives which have ~~different average particle sizes to~~ different from each other.
6. - 9. (CANCELED)
10. (CURRENTLY AMENDED) A magnetic recording medium comprising:
 - a non-magnetic support;
 - a lower non-magnetic layer containing at least a carbon black and a lower layer binder resin formed on the non-magnetic support, the lower layer binder resin having a molecular chain containing one or more cross-linked ~~or polymerized~~ unsaturated radical double bonds; and
 - an upper magnetic layer having a thickness of 0.30 μm or less formed on the lower non-magnetic layer, the upper magnetic layer containing at least a

ferromagnetic powder, an upper layer binder resin, and an abrasive having a Mohs hardness of 6 or higher and a smaller average particle size than a thickness of the upper magnetic layer, wherein:

the thickness of the upper magnetic layer is 0.05 to 0.30 μm ;

a thickness of the lower-magnetic- non-magnetic layer is 0.1 to 2.5 μm ;

the average particle size of the abrasive is 0.01 to 0.2 μm ; and

a centerline average roughness Ra of the upper magnetic layer surface is $1.0 \text{ nm} \leq \text{Ra} \leq 8.0 \text{ nm}$.

11. (CURRENTLY AMENDED) The magnetic recording medium according to claim 10, wherein the abrasive contains two or more abrasives which have ~~different~~ average particle sizes ~~relative to~~ different from each other.